

UNIFIED SCHOOL DISTRICT NO. 413

Financial Statement
and
Supplemental Information
with
Report of Independent Auditors

For the Year Ended June 30, 2014

Unified School District No. 413
Chanute, Kansas
Special Financial Statements
For the Fiscal Period Ended June 30, 2014

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INDEPENDENT AUDITORS' REPORT

Board of Education
Unified School District No. 413
Chanute, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District No. 413, Chanute, Kansas, as of and for the year ended June 30, 2014, and the related notes to the financial statement.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the Kansas Municipal Audit and Accounting Guide as described in Note 1 to meet the financial reporting requirements of the State of Kansas; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the Kansas Municipal Audit and Accounting Guide. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statement, the financial statement is prepared by Unified School District No. 413, Chanute, Kansas, to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Unified School District No. 413, Chanute, Kansas, as of June 30, 2014, or changes in financial position and cash flows thereof for the year then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Unified School District No. 413, Chanute, Kansas, as of June 30, 2014, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide described in Note 1.

Government Auditing Standards Report

In accordance with Government Auditing Standards, we have also issued our report dated December 2, 2014, on our consideration of Unified School District No. 413's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing results of our audit.

Schedule of Expenditures of Federal Awards Opinion

The accompanying schedule of expenditures of federal awards is presented in appendix A for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, and is also not a required part Unified School District No. 413's regulatory basis financial statement. This information has been subjected to the auditing procedures applied in the audit of the regulatory basis financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statement as a whole.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and expenditures-agency funds (Schedules 1, 2 and 3 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the Kansas Municipal Audit and Accounting Guide. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

Prior Year Comparative Analysis

The 2013 Actual columns presented in the individual fund schedules of cash receipts and expenditures actual and budget (Schedule 2 as listed in the table of contents) is also presented for comparative analysis and is not a required part of the June 30, 2014 financial statement upon which we rendered an unqualified opinion dated December 2, 2014. The 2013 financial statements and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration, Office of Management Analysis and Standards. Such 2013 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2013 financial statement. The 2013 comparative information was subjected to the auditing procedures applied in the audit of the 2013 financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2013 financial statement or to the 2013 financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2013 comparative information is fairly stated in all material respects in relation to the 2013 financial statement as a whole, on the basis of accounting described in Note 1.

Restricted Use

This report is intended solely for the information and use of the governing body and management of Unified School District No. 413, and for filing with the Kansas Department of Education, the Kansas Department of Administration, the cognizant federal agency, and other federal audit agencies. This restriction is not intended to limit distribution of this report, which is a matter of public record.

Respectfully Submitted,

Schlatterbeck and Burns, LLC

December 2, 2014

Unified School District No. 413
Summary of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2014

		Beginning Unencumbered Cash Balance	Beginning Balance Adjustment	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:								
General	(2)	\$ 17,716	201	12,224,547	12,224,550	17,914	31,927	49,841
Supplemental General	(2)	217,077	3,511	3,971,605	4,059,959	132,234	59,737	191,971
Special Purpose:								
At Risk (4 Year Old)	(2)	97,199	480	110,044	107,444	100,279	222	100,501
At Risk (K-12)	(2)	920,487	500	2,283,603	2,278,706	925,884	22,478	948,362
Bilingual Education	(2)	23,962	10	25,628	23,961	25,639	110	25,749
Capital Outlay	(2)	5,802,698	6,475	268,198	1,481,832	4,595,539	516,514	5,112,053
Driver Training		61,588		15,430	14,052	62,966		62,966
Food Service	(2)	372,026	1,717	1,252,322	1,068,600	557,465	264	557,729
Professional Development	(2)	193,327	1,615	83,114	79,553	198,503	507	199,010
Special Education		1,329,336		3,463,917	3,130,652	1,662,601		1,662,601
Vocational Education	(2)	30,743	102	351,713	309,187	73,371	7,390	80,761
Gifts and Grants	(2)	1,965	900	400	959	2,306	250	2,556
KPERS Special Retirement Contribution				986,275	986,275			
Contingency Reserve		1,270,033		500,000	19,156	1,750,877		1,750,877
Textbook & Student Material Revolving	(2)	273,355	6,111	37,506	10,039	306,933		306,933
Recreation Commission		110,926		329,773	420,500	20,199		20,199
Rec Comm Emp Benf & Spec Liab		8,069		7,709	15,777	1		1
Rural Education Achievement Program				29,334	29,334		4,411	4,411
Low Income ESEA (Title I)	(2)		89	512,164	512,253		5,436	5,436
Improving Teacher Quality (Title II-A)	(2)	(1,045)	207	88,337	87,499		2,345	2,345
Jump Start Program		15,000		15,000	8,290	21,710		21,710
IDL Services		1,663		6,000	5,168	2,495		2,495
Gate Receipts		20,841		114,861	105,670	30,032		30,032
Special Projects		2,916		25,115	22,935	5,096		5,096
Bond and Interest:								
Bond and Interest		1,032,640		2,487,047	2,372,195	1,147,492		1,147,492
Capital Projects:								
School Building Capital Project		1,905,102				1,905,102		1,905,102
Trusts:								
School Nurse - Needy Family		4,500		865	2,502	2,863		2,863
Total Primary Government (1)		<u>13,712,124</u>	<u>21,918</u>	<u>29,190,507</u>	<u>29,377,048</u>	<u>13,547,501</u>	<u>651,591</u>	<u>14,199,092</u>
Composition of Cash:								
Bank of Commerce, Chanute, Ks								116,041
Cash Items								57
Community National Bank, Chanute, Ks								12,216,380
Due from St of Ks (Recognized per KSA 10-1116a)								1,135,999
Home Savings Bank, Chanute, Ks								879,370
Less: Agency Funds								(148,755)
Total Primary Government (1)								<u>14,199,092</u>

The notes to the financial statements are an integral part of this statement.

Unified School District No. 413
Summary of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2014

<u>Beginning Unencumbered Cash Balance</u>	<u>Beginning Balance Adjustment</u>	<u>Cash Receipts</u>	<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Outstanding Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
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(1) Excluding Agency Funds

(2) Beg Bal Adjust - Prior Year Encumbrances Cancelled

Unified School District No. 413
Chanute, Kansas
Notes to Financial Statement
For the Fiscal Year Ended June 30, 2014

Note 1 **Summary of Significant Accounting Policies**

A. Reporting Entity

Principles Used in Determining Scope of Entity

Chanute Unified School District No. 413 is a municipal corporation governed by an elected seven-member board. This financial statement presents the school district as a primary government only. The school district has waived the application of accounting principles generally accepted in the United States of America and as such, has not included any component units in this financial statement.

B. Basis of Presentation

A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

Regulatory Basis Fund Types:

General Fund—The primary operating fund. Used to account for all unrestricted resources except those required to be accounted for in another fund.

Special Purpose Funds--to account for the proceeds of specific revenue sources (other than special assessments or major capital projects) that are restricted by law or administrative action to expenditure for specified purposes.

Bond and Interest Funds--to account for the accumulation of resources for and the payment of, interest and principal on general long-term debt and the financing of special assessments which are general obligations of the school district.

Capital Project Funds--to account for financial resources to be used for the acquisition or construction of major capital facilities.

Trust funds – funds used to report assets held in trust for the benefit of the municipal financial reporting entity.

Agency funds – funds used to report assets held by the municipal reporting entity in a purely custodial capacity.

C. Basis of Accounting

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America. The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis revenues and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The District has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiver the requirement for application of generally accepted accounting and allowing the District to use the regulatory basis of accounting.

Unified School District No. 413
Chanute, Kansas
Notes to Financial Statement
For the Fiscal Year Ended June 30, 2014

Departure from Generally Accepted Accounting Principles

The basis of accounting described above results in a financial statement presentation which shows cash receipts, cash disbursements, cash and unencumbered cash balances, and expenditures compared to budget. Balance sheets that would have shown non-cash assets such as receivables, inventories and prepaid expenses, liabilities such as deferred revenue and matured principal and interest payable, and reservations of the fund balance are not presented. Under generally accepted accounting principles, encumbrances are only recognized as a reservation of fund balance; encumbrances outstanding at year end do not constitute expenditures or liabilities. Consequently, the expenditures as reported do not present the cost of goods and services received during the fiscal year in accordance with generally accepted accounting principles. General fixed assets that account for the land, buildings and equipment owned by the School District are not presented in the financial statement. Also, general long-term debt such as general obligation bonds, temporary notes, and compensated absences are not presented in the financial statement.

D. Budgets

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special revenue funds (unless specifically exempted by statute), debt service funds, and enterprise funds. The statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
3. Public hearing on or before August 15th but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. The budget was amended by the following amounts during the year ended June 30, 2014:

<u>Fund</u>	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Legal Max</u>
General Fund	12,325,737	12,427,828	12,224,550

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which, revenues are recognized when cash is received. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. All unencumbered appropriations (legal budget expenditure authority) lapse at year-end.

A legal operating budget is not required for capital project funds, fiduciary funds, permanent funds and the following special revenue funds of the District:

Contingency Reserve Fund
Textbook Rental & Student Material Revolving Fund
Rural Education Achievement Program Fund
Low Income ESEA (Title I) Grant Fund
IDL Services Fund
Jump Start Program Fund
Improving Teacher Quality (Title II-A) Fund
Gate Receipts Fund
Special Projects Fund

Spending in funds which are not subject to the legal annual operating budget requirement are controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

Unified School District No. 413
Chanute, Kansas
Notes to Financial Statement
For the Fiscal Year Ended June 30, 2014

E. Assets and Liabilities

Cash

To facilitate better management of the District's cash resources, excess cash is combined in pooled operating accounts. Each fund's portion of total cash is based on its equity in the pooled cash amount. Cash in excess of current operating needs is invested on a pooled investment basis and earnings thereon are credited to the special revenue funds designated by Kansas statutes.

Property Taxes and Other Receivables

Collection of current year property tax by the County Treasurer is not completed, apportioned nor distributed to the various subdivisions until the succeeding year, such procedure being in conformity with governing state statutes.

It is not practicable to apportion delinquent taxes held by the County Treasurer at the end of the audit period and further, the amounts thereof are not material in relationship to the financial statement taken as a whole.

Investments

Statutes authorize the School District to invest in U.S. Treasury bills and notes, repurchase agreements, and the State Treasurer's investment pool. All investments must be insured, registered, or held by the School District or its agent in the District's name. The School District's investments are categorized to give an indication of the level of risk assumed by the District at year-end. Category 1 includes investments that are insured or registered, or for which the District or its agent in the District's name holds the securities. Category 2 includes uninsured and unregistered investments for which the dealer bank's trust department or agent in the District's name holds the securities. Category 3 includes uninsured and unregistered investments for which the dealer bank holds the securities. Of the three risk categories, the investments classified in Risk Category 1 have the least risk to the District.

Cash balances in all funds are considered in determining the amount to be invested and further, unless specifically designated, all investment income is credited to the special revenue funds designated by Kansas statutes.

Inventories and Prepaid Expenses

Inventories and prepaid expenses, which benefit future periods, are recorded as expenditure during the year of purchase as required by State statutes. No physical inventories were taken at year-end and no accounting controls exist for control of materials inventory.

Long-Term Debt

Long-term debt is recognized as a liability of a statutory basis fund when due, or when resources have been accumulated in the bond and interest fund for payment early in the following year. For other long-term obligations, only that portion which anticipates financing from expendable available financial resources is reported as a fund liability of a statutory basis fund.

F. Revenues and Expenditures

Property Tax Revenue Recognition

Property taxes become a lien against all property November 1st. Taxpayers have the option of paying in full or in two installments. The delinquency dates are December 20th and May 10th. Delinquent taxes are assessed interest at 12% per annum. The county retains this interest.

Taxes levied to finance the budget are made available to the school after January 1st and are distributed by the county treasurer approximately every month and a half. At least 50% of the taxes levied are available in January.

Unified School District No. 413
Chanute, Kansas
Notes to Financial Statement
For the Fiscal Year Ended June 30, 2014

Reimbursed Expenses

Reimbursed expenses are defined as repayments of amounts remitted on behalf of another party. All reimbursed expenses shown in the financial statement meet the following criteria: 1) the related disbursement was made in the current year on behalf of the payee, 2) the item paid for was directly identifiable as having been used by or provided to the payee, and 3) the amount of the reimbursed expense was directly tied to the amount of the original cash disbursement.

Interfund Transactions

Quasi-external transactions are accounted for as revenue, expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed.

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers. Non-recurring or non-routine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

Note 2 Stewardship, Compliance, and Accountability

Compliance with Kansas Cash Basis Law

No violations.

Compliance with Kansas Budget Law

No violations.

Compliance with Kansas Depository Security Law

No violations.

Note 3 Detail Notes on All Funds and Account Groups

A. Assets:

Deposits and Investments

K.S.A. 9-1401 establishes the depositories that may be used by the school district. The statute requires banks eligible to hold the school district's funds to have a main or branch bank in the school district and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The school district has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 allows the School district to invest idle funds in time deposit-open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The school district has no investment policy that would further limit its investment choices.

Concentration of credit risk. State statutes place no limit on the amount the school district may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the school district's deposits may not be returned to it. State statutes require the school district's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%.

At June 30, 2014, the carrying amount of the school district's deposits was \$13,841,802 and the bank balance was \$14,944,821. Of the bank balance, \$523,009 was secured by federal depository insurance and the remaining

Unified School District No. 413
Chanute, Kansas
Notes to Financial Statement
For the Fiscal Year Ended June 30, 2014

\$14,421,812 was collateralized by securities held by the pledging financial institutions' agents in the school district's name.

Custodial credit risk – investments. For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the school district will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured and the school district's investment policy requires 100% collateralization at all times.

General Fixed Assets

The School has not maintained a record of fixed assets used in performance of general governmental operations as required by generally accepted accounting principles. The School has waived compliance until June 30, 2014, in accordance with K.S.A. 75-1120(a).

B. Liabilities:

Long-term Debt

General Obligation Bonds

Kansas schools are limited to aggregate debt not to exceed 14% of assessed valuation of tangible taxable property within the district. The School District's assessed valuation at June 30, 2014 was \$101,524,000 excluding motor vehicle valuation. The debt limit determination as of June 30, 2014 was \$14,213,360. Bonds issued during the 2006 fiscal year in the amount of \$42,690,000 caused the aggregate debt to exceed the legal debt limit. However, an order issued by the Kansas State Board of Education gave the School District authority to issue the series 2006 bonds in excess of the legal debt limit.

The school district has completely refunded the above 2006 series bonds with three refunding bond series. The first, a 2011 series, was dated November 22, 2011 and was in the amount of \$9,390,000. The second, a 2012 series, was dated January 4, 2012 and was in the amount of \$9,330,000. The third, a 2013 series, was dated January 9, 2013 and was in the amount of \$23,860,000. Details regarding each of the three bond issues are displayed in the tables below.

Capital Lease Obligations

The School District has entered into a lease-purchase agreement for the purpose of upgrading heating and cooling equipment in the middle school building. Details of changes in lease obligations and lease obligation maturity by year are displayed in the following tables

Changes in long-term liabilities were as follows:

<u>Issue</u>	<u>Interest Rate</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Date of Final Maturity</u>	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Reductions/ Payments</u>	<u>Net Change</u>	<u>Balance end of Year</u>	<u>Interest Paid</u>
<u>OUTSTANDING OBLIGATIONS:</u>										
<u>General Obligation Bonds:</u>										
Series 2006 School Building	4.0-5.0	4/15/2006	42,690,000	9/1/2035	820,000		370,000		450,000	2,001,925
Series 2011 Refunding	2.0-4.0	11/22/2011	9,390,000	9/1/2029	9,390,000				9,390,000	(1)
Series 2012 Refunding	2.0-4.25	1/4/2012	9,330,000	9/1/2030	9,330,000				9,330,000	(1)
Series 2013 Refunding	2.0-4.0	1/9/2013	23,860,000	9/1/2035	23,860,000				23,860,000	
Total General Obligation Bonds					43,400,000	-	370,000		43,030,000	2,001,925
<u>Capital Leases:</u>										
Middle School HVAC	2.20%	6/1/2012	1,286,672	6/1/2017	980,295				980,295	16,852
<u>Early Retirement Plan:</u>										
Exercised Options					157,174			193,798	350,972	
Total Long-Term Debt					44,537,469	-	370,000	193,798	44,361,267	2,018,777

(1) Paid by escrow account

Unified School District No. 413
Chanute, Kansas
Notes to Financial Statement
For the Fiscal Year Ended June 30, 2014

Current maturities of long-term debt and interest for the next five years and in five year increments through maturity are as follows:

Issue	2015	2016	2017	2018	2019	2020/24	2025/29	2030/34	2035/2039	Totals
Principal:										
<u>General Obligation Bonds:</u>										
Series 2006 School Building	450,000									450,000
Series 2011 Refunding		50,000	50,000	55,000	55,000	290,000	6,360,000	2,530,000		9,390,000
Series 2012 Refunding		75,000	75,000	80,000	80,000	6,280,000		2,740,000		9,330,000
Series 2013 Refunding		460,000	550,000	645,000	735,000	130,000	3,900,000	9,745,000	7,695,000	23,860,000
Total G.O. Bond Principal	450,000	585,000	675,000	780,000	870,000	6,700,000	10,260,000	15,015,000	7,695,000	43,030,000
<u>Capital Leases:</u>										
Middle School HVAC	(1)	237,276	206,285							443,561
Total Principal	450,000	822,276	881,285	780,000	870,000	6,700,000	10,260,000	15,015,000	7,695,000	43,473,561
Interest:										
<u>General Obligation Bonds:</u>										
Series 2006 School Building	997,147									997,147
Series 2011 Refunding	171,132	341,764	340,764	339,714	338,339	1,667,853	1,172,821	49,819		4,422,206
Series 2012 Refunding	155,525	310,300	308,800	307,250	305,650	1,086,850	582,250	174,675		3,231,300
Series 2013 Refunding	463,375	919,850	904,700	886,775	866,075	4,270,163	3,800,538	2,916,900	313,100	15,341,476
Total G.O. Bond Interest	1,787,179	1,571,914	1,554,264	1,533,739	1,510,064	7,024,866	5,555,609	3,141,394	313,100	23,992,129
<u>Capital Leases:</u>										
Middle School HVAC	(1)	9,758	4,538							14,297
Total Interest	1,787,179	1,581,672	1,558,802	1,533,739	1,510,064	7,024,866	5,555,609	3,141,394	313,100	24,006,426
Total Principal and Interest	2,237,179	2,403,948	2,440,087	2,313,739	2,380,064	13,724,866	15,815,609	18,156,394	8,008,100	67,479,987

(1) This payment was paid early on August 6, 2013.

Defined Benefit Pension Plan

Plan Description. The District participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 75-4901, *et seq.* KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (611 S Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Funding Policy. K.S.A. 74-4919 and K.S.A. 74-4921 establishes the KPERS member-employee contribution rates. Effective July 1, 2009 KPERS has two benefit structures and funding depends on whether the employee is a Tier 1 or Tier 2 member. Tier 1 members are active and contributing members hired before July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1, 2009. Kansas law establishes the KPERS member-employee contribution rate of 4% of covered salary for Tier 1 members and at 6% of covered salary for Tier 2 members. Member employees' contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

The State of Kansas is required to contribute the statutory required employers share.

Other Post Employment Benefits

As provided by K.S.A. 12-5040, the school district allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the local government is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in these financial statements.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the school district makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the government under this program.

Unified School District No. 413
Chanute, Kansas
Notes to Financial Statement
For the Fiscal Year Ended June 30, 2014

Other Employee Benefits

Vacation and Sick Pay

The school district's sick leave policy allows crediting each employee with twelve days sick leave per year to a maximum of one hundred days. At retirement or death all full time employees with fifteen years of service are compensated for fifty percent of accumulated and unused sick leave days. Such payments will be paid into an individual 403(b) account.

Early Professional Employee Retirement

The school district's professional employee early retirement plan allows any professional employee, at the employee's option, to take early retirement at ages fifty-five through sixty-five providing the employee has at least fifteen years prior service with the school district. An employee who takes early retirement is entitled to five annual payments equal to fifteen percent of that employee's last basic contracted salary until the end of the contract year in which that employee reaches age sixty-five or five annual payments whichever occurs first. Such payments will be paid into an individual 403(b) account.

C. Operating Transfers:

<u>From</u>	<u>To</u>	<u>Authority</u>	<u>Amount</u>
General Fund	Special Education Fund	K.S.A. 72-6428	\$3,130,652
General Fund	Contingency Reserve Fund	K.S.A. 72-6428	500,000
General Fund	At Risk (4Yr Old) Fund	K.S.A. 72-6428	110,044
General Fund	At Risk (K-12)	K.S.A. 72-6428	573,706
General Fund	Bilingual	K.S.A. 72-6428	25,629
Supp. General	Professional Development	K.S.A. 72-6433	83,114
Supp. General	At Risk (K-12)	K.S.A. 72-6433	1,709,897
Supp. General	Special Education Fund	K.S.A. 72-6433	333,265
Supp. General	Vocational Education Fund	K.S.A. 72-6433	291,521

Note 4 In-substance receipt in Transit

The District received \$ 1,135,999 subsequent to June 30, 2014, and as required by K.S.A. 72-6417 and 72-6434 the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2014.

Note 5 Summary Disclosure of Significant Contingencies

Federally Assisted Programs - Compliance Audits

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the School expects such amounts, if any, to be immaterial.

Note 6 Economic Dependency

The school district is economically dependent on state and federal financial assistance. The revenue from the state and federal governments in relation to total revenues are displayed below for the general fund, supplemental general fund, bond and interest fund and all other funds.

	<u>Total</u>	<u>State</u>		<u>Federal</u>	
	<u>Revenue</u>	<u>Aid</u>	<u>%</u>	<u>Aid</u>	<u>%</u>
General Fund	12,224,547	10,404,150	85.1		
Supplemental General	3,971,605	1,664,184	41.9		
Bond and Interest	2,487,047	877,612	35.3		
Other Funds	<u>3,600,762</u>	<u>1,004,401</u>	<u>27.9</u>	<u>1,502,810</u>	<u>41.7</u>
Total All Funds	<u>22,283,961</u>	<u>13,950,347</u>	<u>62.6</u>	<u>1,502,810</u>	<u>6.7</u>

Unified School District No. 413
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2014

Schedule 1

		<u>Certified Budget</u>	<u>Legal Max. Adjustment</u>	<u>Qualified Budget Cr. Adjustment</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance Favorable (Unfavorable)</u>
Governmental Type Funds:							
General	\$	12,325,737	(101,187)		12,224,550	12,224,550	
Supplemental General		4,059,959			4,059,959	4,059,959	
Special Revenue:							
At Risk (4 Year Old)		109,850			109,850	107,444	2,406
At Risk (K-12)		2,345,600			2,345,600	2,278,706	66,894
Bilingual Education		23,962			23,962	23,961	1
Capital Outlay		2,507,500			2,507,500	1,481,832	1,025,668
Driver Training		62,594			62,594	14,052	48,542
Food Service		1,410,399		175,163	1,585,562	1,068,600	516,962
Professional Development		193,284			193,284	79,553	113,731
Special Education		3,715,630			3,715,630	3,130,652	584,978
Vocational Education		409,000		18,192	427,192	309,187	118,005
Gifts and Grants		10,965			10,965	959	10,006
KPERS Special Retirement Contribution		1,054,106			1,054,106	986,275	67,831
Recreation Commission		420,500			420,500	420,500	
Rec Comm Emp Benf & Spec Liab		30,000			30,000	15,777	14,223
Debt Service:							
Bond and Interest		2,372,225			2,372,225	2,372,195	30
Totals		<u>31,051,311</u>	<u>(101,187)</u>	<u>193,355</u>	<u>31,143,479</u>	<u>28,574,202</u>	<u>2,569,277</u>

General Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended June 30, 2014

(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts					
Revenue from Local Sources					
Ad Valorem Taxes	\$	1,674,611	1,781,020	1,708,996	72,024
Delinquent Taxes		23,979	27,765	25,670	2,095
Total Revenue from Local Sources		1,698,590	1,808,785	1,734,666	74,119
Revenue from State Sources					
State Financial Aid		8,277,264	8,204,847	8,103,051	101,796
Mineral Production Tax		3,988	11,612		11,612
Special Education Aid		2,248,142	2,199,303	2,386,832	(187,529)
Total Revenue from State Sources		10,529,394	10,415,762	10,489,883	(74,121)
Total Cash Receipts		12,227,984	12,224,547	12,224,549	(2)
Expenditures and Transfers					
Instruction					
Certified Salaries		3,677,616	3,721,584	3,833,000	111,416
Non-Certified Salaries		49,554	45,590	51,050	5,460
Group Insurance		326,952	340,877	335,000	(5,877)
Social Security Contributions		271,022	278,131	297,130	18,999
Other Employee Benefits		32,872	24,440	35,000	10,560
Purchased Professional and Technical Services		39,600			
Purchased Property Services				40,000	40,000
Communication Services			40,425		(40,425)
Other Miscellaneous Purchased Services		47	5,385	14,000	8,615
Textbooks				250,000	250,000
Property (Equipment & Furnishings)			339	85,000	84,661
Total Instruction		4,397,663	4,456,771	4,940,180	483,409
Support Services - Students					
Certified Salaries		311,858	315,115	321,250	6,135
Non-Certified Salaries		23,889	51,016	50,300	(716)
Group Insurance		31,624	23,873	38,376	14,503
Social Security Contributions		24,482	26,769	26,500	(269)
Other Employee Benefits		2,927	8,639	3,000	(5,639)
Total Support Services - Students		394,780	425,412	439,426	14,014
Support Services - Instructional Staff					
Certified Salaries		181,959	186,203	187,500	1,297
Non-Certified Salaries			250		(250)
Group Insurance		20,065	20,905	20,300	(605)
Social Security Contributions		13,189	13,569	14,350	781
Other Employee Benefits		4,941	167	5,000	4,833
General Supplies and Materials		1,142	335		(335)
Books and Periodicals		37,353	37,050	37,980	930
Miscellaneous Supplies				1,200	1,200
Total Support Services - Instructional Staff		258,649	258,479	266,330	7,851
Support Services - General Administration					
Certified Salaries		185,892	204,256	191,500	(12,756)
Non-Certified Salaries		54,435	55,962	56,100	138
Group Insurance		19,847	20,166	20,045	(121)
Social Security Contributions		16,590	16,950	18,950	2,000
Other Employee Benefits		1,033	441	2,700	2,259
Purchased Professional and Technical Services		88,357	73,818	92,000	18,182
Communication Services		3,023	6,210	7,500	1,290
Other		39,136	32,607	39,000	6,393
Total Support Services - General Administration		408,313	410,410	427,795	17,385

General Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended June 30, 2014

(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Support Services - School Administration					
Certified Salaries	\$	577,816	598,651	595,200	(3,451)
Non-Certified Salaries		160,571	167,652	165,400	(2,252)
Group Insurance		34,870	35,859	35,600	(259)
Social Security Contributions		59,422	61,958	58,200	(3,758)
Other Employee Benefits		18,048	17,284	22,500	5,216
Total Support Services - School Administration		<u>850,727</u>	<u>881,404</u>	<u>876,900</u>	<u>(4,504)</u>
Central Services					
Property (Equipment & Furnishings)			74		(74)
Support Services - Plant Operation and Maintenance					
Group Insurance		405	116		(116)
Purchased Professional and Technical Services		2,070	2,060	3,400	1,340
Water/Sewer Services (Non-Energy)		40,296	36,278	41,000	4,722
Cleaning Services		64,116	1,367	1,200	(167)
Repairs and Maintenance Services		212,979	102,091	310,000	207,909
Repair of Buildings		81,958	58,682	650,000	591,318
Insurance Services		13,603	132,678	120,000	(12,678)
Communication Services			28		(28)
Telephone/or Telegraph Services			999		(999)
Other Miscellaneous Purchased Services		26,820	35,443	28,000	(7,443)
General Supplies and Materials		85,558	90,975	86,000	(4,975)
Heating		72,500	98,732	80,000	(18,732)
Electricity		425,957	437,066	440,000	2,934
Motor Fuel		8,641	9,772	9,000	(772)
Property (Equipment & Furnishings)		13,799	4,350	14,000	9,650
Total Support Services - Plant Operation and Maintenance		<u>1,048,702</u>	<u>1,010,637</u>	<u>1,782,600</u>	<u>771,963</u>
Student Transportation Services					
Other Employee Benefits			6,633		(6,633)
Vehicle Operation Services					
Non-Certified Salaries		114,672	113,926	118,200	4,274
Group Insurance		35,935	37,627	36,650	(977)
Social Security Contributions		10,417	10,457	10,500	43
Other Employee Benefits		4,295	129	5,000	4,871
Insurance Services		3,221	18,979	30,000	11,021
Motor Fuel		74,038	73,128	100,000	26,872
Vehicles (Including school buses)				200,000	200,000
Other		1,920	1,983	2,000	17
Total Vehicle Operation Services		<u>244,498</u>	<u>256,229</u>	<u>502,350</u>	<u>246,121</u>
Supervision Services					
Non-Certified Salaries		32,185	32,852	33,200	348
Vehicle Servicing and Maintenance Services					
Purchased Professional and Technical Services		5,394	4,210	20,000	15,790
Purchased Property Services		24,082	39,900	50,000	10,100
Supplies and Materials		14,524	28,611	25,000	(3,611)
Other		5,887	5,542	10,000	4,458
Total Vehicle Servicing and Maintenance Services		<u>49,887</u>	<u>78,263</u>	<u>105,000</u>	<u>26,737</u>
Support Services - Business					
Non-Certified Salaries		70,628	47,140	47,000	(140)
Group Insurance		17,992	12,767	12,300	(467)
Social Security Contributions		4,774	3,374	3,600	226
Other Employee Benefits		207	50	300	250
Purchased Professional and Technical Services		40,135	70	100	30
Total Support Services - Business		<u>133,736</u>	<u>63,401</u>	<u>63,300</u>	<u>(101)</u>

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended June 30, 2014

(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Facilities Acquisition and Construction Services					
Repair and Remodeling	\$	581,479	3,953		(3,953)
Fund Transfers					
Bilingual Education		19,679	25,629		(25,629)
Virtual Education				50,000	50,000
Food Service		27,000			
Professional Development		92,464			
Special Education		3,312,003	3,130,653	2,386,832	(743,821)
Vocational Education		268,977		378,389	378,389
Contingency Reserve			500,000		(500,000)
At Risk (4yr Old)		109,427	110,044	12,650	(97,394)
At Risk (K-12)			573,706	60,785	(512,921)
Total Fund Transfers		3,829,550	4,340,032	2,888,656	(1,451,376)
Budget Adjustments					
Legal Max Adjustment				(101,187)	(101,187)
Total Expenditures and Transfers		12,230,169	12,224,550	12,224,550	
Receipts Over (Under)					
Expenditures and Transfers	(2,185)	(3)	
Unencumbered Cash, Beginning		365	17,716		
Prior Year Encumbrances Cancelled		19,536	201		
Unencumbered Cash, Ending		17,716	17,914		

Supplemental General Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended June 30, 2014

(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

	Prior Year Actual	Current Year		
		Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts				
Revenue from Local Sources				
Ad Valorem Taxes	\$ 1,894,172	2,052,679	1,964,959	87,720
Delinquent Taxes	40,041	48,397	29,563	18,834
Total Revenue from Local Sources	<u>1,934,213</u>	<u>2,101,076</u>	<u>1,994,522</u>	<u>106,554</u>
Revenue from County Sources				
Motor Vehicle Tax	237,777	204,407	210,484	(6,077)
Recreational Vehicle Tax	2,178	1,938	1,905	33
Total Revenue from County Sources	<u>239,955</u>	<u>206,345</u>	<u>212,389</u>	<u>(6,044)</u>
Revenue from State Sources				
Supplemental State Aid	1,978,612	1,664,184	1,636,902	27,282
Total Cash Receipts	<u>4,152,780</u>	<u>3,971,605</u>	<u>3,843,813</u>	<u>127,792</u>
Expenditures and Transfers				
Instruction				
Non-Certified Salaries	40,298	42,638	41,507	(1,131)
Group Insurance	21,414	22,109	21,850	(259)
Social Security Contributions	2,578	3,053	3,175	122
Other Employee Benefits	154	36	200	164
Purchased Professional and Technical Services	23,295	20,830	24,000	3,170
Purchased Property Services			9,000	9,000
Other Purchased Services		12,993		(12,993)
Other Miscellaneous Purchased Services	9,843	1,034	1,300	266
General Supplies and Materials	364,506	253,743	255,000	1,257
Textbooks	2,056	70,978	250,000	179,022
Technology Supplies	116,270	101,717	120,000	18,283
Miscellaneous Supplies	3,257	2,714	5,000	2,286
Property (Equipment & Furnishings)	160,013	30,034	180,000	149,966
Equipment	23,159	1,983		(1,983)
Other	7,954	2,412	8,000	5,588
Total Instruction	<u>774,797</u>	<u>566,274</u>	<u>919,032</u>	<u>352,758</u>
Support Services - Students				
Certified Salaries	54,541	56,042	56,200	158
Non-Certified Salaries	27,505	28,379	30,000	1,621
Group Insurance	11,493	11,973	11,750	(223)
Social Security Contributions	6,189	6,274	6,600	326
Other Employee Benefits	79,150	7,050	3,000	(4,050)
Purchased Professional and Technical Services	98	409	1,000	591
Other Purchased Services		1,453	2,000	547
Staff Travel		26		(26)
Other Miscellaneous Purchased Services	1,374			
Supplies and Materials	2,077	3,201	2,500	(701)
Property (Equipment & Furnishings)			1,500	1,500
Total Support Services - Students	<u>182,427</u>	<u>114,807</u>	<u>114,550</u>	<u>(257)</u>
Support Services - Instructional Staff				
Certified Salaries	34,026	38,562	35,050	(3,512)
Non-Certified Salaries	186,453	192,367	192,100	(267)
Group Insurance	31,303	30,658	32,000	1,342
Social Security Contributions	15,664	16,528	17,400	872
Other Employee Benefits	213	84	250	166
Purchased Professional and Technical Services	4,185	3,317	8,000	4,683
Other Purchased Services	5,136	7,068	6,000	(1,068)
Total Support Services - Instructional Staff	<u>276,980</u>	<u>288,584</u>	<u>290,800</u>	<u>2,216</u>

Unified School District No. 413
Supplemental General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

Schedule 2
Page 5 of 31

For the Year Ended June 30, 2014
(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Support Services - General Administration					
Supplies and Materials	\$	1,204	1,242	1,500	258
Support Services - School Administration					
Non-Certified Salaries			73		(73)
Other Employee Benefits			6		(6)
Other Purchased Services			46		(46)
Supplies and Materials		24,482	21,142	46,744	25,602
General Supplies and Materials		20,522	12,925		(12,925)
Property (Equipment & Furnishings)		6,902	291	7,000	6,709
Total Support Services - School Administration		51,906	34,483	53,744	19,261
Support Services - Plant Operation and Maintenance					
Non-Certified Salaries		518,398	512,351	534,000	21,649
Group Insurance		92,443	86,490	94,300	7,810
Social Security Contributions		37,491	37,746	41,000	3,254
Other Employee Benefits		2,054	153	5,000	4,847
Repair of Buildings				410,000	410,000
General Supplies and Materials		92	35	100	65
Total Support Services - Plant Operation and Maintenance		650,478	636,775	1,084,400	447,625
Vehicle Operation Services					
Equipment				210,000	210,000
Fund Transfers					
Professional Development			83,114		(83,114)
Special Education		540	333,265		(333,265)
Vocational Education			291,519		(291,519)
At Risk (K-12)		2,179,674	1,709,896	1,385,933	(323,963)
Total Fund Transfers		2,180,214	2,417,794	1,385,933	(1,031,861)
Total Expenditures and Transfers		4,118,006	4,059,959	4,059,959	
Receipts Over (Under)					
Expenditures and Transfers		34,774	(88,354)		
Unencumbered Cash, Beginning		181,371	217,077		
Prior Year Encumbrances Cancelled		932	3,511		
Unencumbered Cash, Ending		217,077	132,234		

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended June 30, 2014

(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

		Current Year		
		Prior Year Actual	Current Year Actual	Budget
				Variance Favorable (Unfavor)
Cash Receipts				
Operating Transfers				
Transfer from General Fund	\$	109,427	110,044	12,650
Total Cash Receipts		<u>109,427</u>	<u>110,044</u>	<u>12,650</u>
Expenditures and Transfers				
Instruction				
Certified Salaries		48,900	50,767	50,400
Non-Certified Salaries		12,972	13,655	13,400
Group Insurance		7,628	11,924	7,800
Social Security Contributions		4,725	4,914	4,900
Other Employee Benefits		247	60	300
Supplies and Materials		773	2,906	(
General Supplies and Materials		3,306	3,506	2,000
Miscellaneous Supplies				3,300
Property (Equipment & Furnishings)				2,000
Equipment		2,045	440	(
Total Instruction		<u>80,596</u>	<u>88,172</u>	<u>84,100</u>
Support Services - School Administration				
Certified Salaries		20,613	16,677	21,300
Group Insurance		1,578	1,239	1,600
Social Security Contributions		1,474	1,142	1,650
Other Employee Benefits		80	16	200
General Supplies and Materials		1,219	198	(
Property (Equipment & Furnishings)				1,000
Total Support Services - School Administration		<u>24,964</u>	<u>19,272</u>	<u>25,750</u>
Total Expenditures and Transfers		<u>105,560</u>	<u>107,444</u>	<u>109,850</u>
Receipts Over (Under)				
Unencumbered Cash, Beginning		93,332	97,199	
Expenditures and Transfers		3,867	2,600	
Prior Year Encumbrances Cancelled			480	
Unencumbered Cash, Ending		<u>97,199</u>	<u>100,279</u>	

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended June 30, 2014

(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

		Current Year		
		Prior Year Actual	Current Year Actual	Budget
				Variance Favorable (Unfavor)
Cash Receipts				
Operating Transfers				
Transfer from General Fund	\$		573,706	60,785
Transfer from Supplemental General Fund		2,179,675	1,709,897	1,385,933
Total Cash Receipts		2,179,675	2,283,603	1,446,718
Expenditures and Transfers				
Instruction				
Certified Salaries		1,518,040	1,577,895	1,564,000
Non-Certified Salaries		267,221	287,230	275,500
Group Insurance		211,143	238,018	215,500
Social Security Contributions		129,284	135,985	141,000
Other Employee Benefits		7,026	1,649	18,000
Purchased Professional and Technical Services		4,958	12,831	20,000
Other Purchased Services		1,375		
Other Miscellaneous Purchased Services				40,000
General Supplies and Materials		30,439	22,767	60,000
Technology Supplies		8,277		9,000
Property (Equipment & Furnishings)				1,500
Total Instruction		2,177,763	2,276,375	2,344,500
Support Services - Instructional Staff				
Purchased Professional and Technical Services			2,331	
Student Transportation Services				
Non-Certified Salaries				1,000
Employee Benefits				100
Total Student Transportation Services				1,100
Vehicle Operation Services				
Non-Certified Salaries		734		
Social Security Contributions		51		
Other Employee Benefits		1		
Total Vehicle Operation Services		786		
Total Expenditures and Transfers		2,178,549	2,278,706	2,345,600
Receipts Over (Under)				
Unencumbered Cash, Beginning		919,284	920,487	
Expenditures and Transfers		1,126	4,897	
Prior Year Encumbrances Cancelled		77	500	
Unencumbered Cash, Ending		920,487	925,884	

Bilingual Education Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended June 30, 2014

(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

		Current Year		
		Prior Year Actual	Current Year Actual	Budget
				Variance Favorable (Unfavor)
Cash Receipts				
Operating Transfers				
Transfer from General Fund	\$	19,679	25,628	25,628
Total Cash Receipts		<u>19,679</u>	<u>25,628</u>	<u>25,628</u>
Expenditures and Transfers				
Instruction				
Certified Salaries		15,410	19,692	15,875 (3,817)
Non-Certified Salaries		1,016	190	1,046 856
Social Security Contributions		2,002	3,586	1,300 (2,286)
Other Employee Benefits				100 100
Purchased Professional and Technical Services			351	(351)
Other Miscellaneous Purchased Services				300 300
General Supplies and Materials			142	5,341 5,199
Total Expenditures and Transfers		<u>18,428</u>	<u>23,961</u>	<u>23,962</u> 1
Receipts Over (Under)				
Expenditures and Transfers		1,251	1,667	
Unencumbered Cash, Beginning		22,711	23,962	
Prior Year Encumbrances Cancelled			10	
Unencumbered Cash, Ending		<u>23,962</u>	<u>25,639</u>	

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended June 30, 2014

(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

			Current Year	
			Current Year Actual	Budget
	Prior Year Actual			Variance Favorable (Unfavor)
Cash Receipts				
Operating Transfers				
Transfer from General Fund	\$		50,000	(50,000)
Total Cash Receipts			50,000	(50,000)
Expenditures and Transfers				
Instruction				
Certified Salaries			25,000	25,000
Purchased Professional and Technical Services			25,000	25,000
Total Expenditures and Transfers			50,000	50,000
Receipts Over (Under)				
Expenditures and Transfers				
Unencumbered Cash, Beginning				
Unencumbered Cash, Ending				

Capital Outlay Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended June 30, 2014

(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

	Prior Year Actual	Current Year		
		Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts				
Revenue from Local Sources				
Ad Valorem Taxes	\$ (14)	25		25
Delinquent Taxes	1,810	948		948
Earnings on Investments	99,893	97,335	60,000	37,335
Other Revenue From Local Sources	126,166	169,890	75,000	94,890
Total Cash Receipts	<u>227,855</u>	<u>268,198</u>	<u>135,000</u>	<u>133,198</u>
Expenditures and Transfers				
Instruction				
Social Security Contributions		413		(413)
Property (Equipment & Furnishings)	<u>108,972</u>	<u>342,076</u>	<u>570,500</u>	<u>228,424</u>
Total Instruction	<u>108,972</u>	<u>342,489</u>	<u>570,500</u>	<u>228,011</u>
Support Services				
Property (Equipment & Furnishings)		<u>300</u>		(300)
Support Services - General Administration				
Property (Equipment & Furnishings)	<u>3,194</u>	<u>2,740</u>	<u>7,000</u>	<u>4,260</u>
Support Services - Plant Operation and Maintenance				
Non-Certified Salaries		5,393		(5,393)
Property (Equipment & Furnishings)	<u>25,160</u>	<u>20,232</u>	<u>25,000</u>	<u>4,768</u>
Total Support Services - Plant Operation and Maintenance	<u>25,160</u>	<u>25,625</u>	<u>25,000</u>	(625)
Student Transportation Services				
Property (Equipment & Furnishings)		<u>188,469</u>		(188,469)
Facilities Acquisition and Construction Services				
Site Improvement Services			500,000	500,000
Architecture and Engineering Services	4,757		100,000	100,000
New Buildings Acquisition and Construction	5,329	136,500	900,000	763,500
Building Repair and Remodeling	<u>19,768</u>	<u>785,709</u>	<u>405,000</u>	(380,709)
Total Facilities Acquisition and Construction Services	<u>29,854</u>	<u>922,209</u>	<u>1,905,000</u>	<u>982,791</u>
Total Expenditures and Transfers	<u>167,180</u>	<u>1,481,832</u>	<u>2,507,500</u>	<u>1,025,668</u>
Receipts Over (Under)				
Expenditures and Transfers	60,675	(1,213,634)		
Unencumbered Cash, Beginning	5,741,969	5,802,698		
Prior Year Encumbrances Cancelled	<u>54</u>	<u>6,475</u>		
Unencumbered Cash, Ending	<u>5,802,698</u>	<u>4,595,539</u>		

Driver Training Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended June 30, 2014

(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts					
Revenue from Local Sources					
Other Revenue From Local Sources	\$	11,124	9,480	2,500	6,980
Revenue from State Sources					
State Financial Aid		7,222	5,950	7,130	(1,180)
Total Cash Receipts		18,346	15,430	9,630	5,800
Expenditures and Transfers					
Instruction					
Certified Salaries		10,900	12,950	30,000	17,050
Social Security Contributions		811	963	2,300	1,337
Other Employee Benefits		41	12	100	88
General Supplies and Materials			127		(127)
Total Instruction		11,752	14,052	32,400	18,348
Vehicle Operation and Maintenance Services					
Motor Fuel				5,000	5,000
Property (Equipment & Furnishings)				25,000	25,000
Other				194	194
Total Vehicle Operation and Maintenance Services				30,194	30,194
Total Expenditures and Transfers		11,752	14,052	62,594	48,542
Receipts Over (Under)					
Expenditures and Transfers		6,594	1,378		
Unencumbered Cash, Beginning		54,994	61,588		
Unencumbered Cash, Ending		61,588	62,966		

Food Service Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended June 30, 2014

(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts				
Revenue from Local Sources				
Food Service	\$	7,818		7,818
Student Sales	332,676	312,447	245,255	67,192
Adults and Non-Reimbursable Programs	28,134	37,378	106,150	(68,772)
Other Revenue From Local Sources	46,131	29,956		29,956
Total Revenue from Local Sources	406,941	387,599	351,405	36,194
Revenue from State Sources				
State Financial Aid	12,774	11,197	9,800	1,397
Revenue from Federal Sources				
Passed Through State of Kansas	771,688	853,526	678,363	175,163
Operating Transfers				
Transfer from General Fund	27,000			
Total Cash Receipts	1,218,403	1,252,322	1,039,568	212,754
Expenditures and Transfers				
Support Services - Plant Operation and Maintenance				
Heating			20,000	20,000
Electricity			60,000	60,000
Total Support Services - Plant Operation and Maintenance			80,000	80,000
Operation of Non-Instruction Services				
Purchased Professional and Technical Services	2,000			
Food Service Operations				
Non-Certified Salaries	396,436	404,577	408,500	3,923
Employee Benefits	346	185		(185)
Group Insurance	84,004	96,566	85,700	(10,866)
Social Security Contributions	28,443	29,204	31,250	2,046
Other Employee Benefits	1,574	356	3,000	2,644
Purchased Professional and Technical Services	10,828	802		(802)
Official/Administrative Services		863		(863)
Repairs and Maintenance Services	15,691	23,499		(23,499)
In-District Travel	1,347	1,307		(1,307)
Other Miscellaneous Purchased Services	16,776	13,065	45,000	31,935
Supplies and Materials		263		(263)
Other	2,917	2,633		(2,633)
Food and Milk	593,128	485,674	640,000	154,326
Miscellaneous Supplies	861	1,374	6,000	4,626
Property (Equipment & Furnishings)	63,405	8,009	110,449	102,440
Other	122	200	500	300
Total Food Service Operations	1,215,878	1,068,577	1,330,399	261,822
Other Food Service Programs Operations				
Communication Services		23		(23)
Budget Credit Adjustment			175,163	175,163
Total Expenditures and Transfers	1,217,878	1,068,600	1,585,562	516,962
Receipts Over (Under)				
Expenditures and Transfers	525	183,722		
Unencumbered Cash, Beginning	370,306	372,026		
Prior Year Encumbrances Cancelled	1,195	1,717		
Unencumbered Cash, Ending	372,026	557,465		

Unified School District No. 413
Professional Development Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

Schedule 2
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For the Year Ended June 30, 2014
(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts				
Operating Transfers				
Transfer from General Fund	\$ 92,463			
Transfer from Supplemental General Fund		83,114		83,114
Total Cash Receipts	<u>92,463</u>	<u>83,114</u>	<u></u>	<u>83,114</u>
Expenditures and Transfers				
Support Services - Instructional Staff				
Certified Salaries	40,003	41,880	116,500	74,620
Non-Certified Salaries	2,925	3,140	4,000	860
Social Security Contributions	3,466	3,150	9,200	6,050
Other Employee Benefits	214	46	500	454
Purchased Professional and Technical Services	42,357	27,531	60,000	32,469
Other Purchased Services	3,141	990		(990)
Miscellaneous Supplies	<u>357</u>	<u>2,816</u>	<u>3,084</u>	<u>268</u>
Total Expenditures and Transfers	<u>92,463</u>	<u>79,553</u>	<u>193,284</u>	<u>113,731</u>
Receipts Over (Under)				
Expenditures and Transfers		3,561		
Unencumbered Cash, Beginning	193,283	193,327		
Prior Year Encumbrances Cancelled	<u>44</u>	<u>1,615</u>		
Unencumbered Cash, Ending	<u>193,327</u>	<u>198,503</u>		

Unified School District No. 413
Special Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

Schedule 2
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For the Year Ended June 30, 2014
(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts				
Operating Transfers				
Transfer from General Fund	\$ 3,312,002	3,130,652	2,386,832	743,820
Transfer from Supplemental General Fund	540	333,265		333,265
Total Cash Receipts	<u>3,312,542</u>	<u>3,463,917</u>	<u>2,386,832</u>	<u>1,077,085</u>
Expenditures and Transfers				
Instruction				
LEA Payments to COOP (Local Share)	770,172	919,004	995,000	75,996
LEA Payments to COOP (Flowthrough)	2,188,453	2,122,016	2,326,108	204,092
Property (Equipment & Furnishings)			86,153	86,153
Total Instruction	<u>2,958,625</u>	<u>3,041,020</u>	<u>3,407,261</u>	<u>366,241</u>
Support Services - Students				
Property (Equipment & Furnishings)			98,369	98,369
Student Transportation Services				
Group Insurance	<u>5,753</u>	<u>6,015</u>		(6,015)
Vehicle Operation Services				
Non-Certified Salaries	50,522	65,124	60,000	(5,124)
Group Insurance			9,000	9,000
Social Security Contributions	3,756	4,919	5,000	81
Other Employee Benefits	209	56	1,000	944
Motor Fuel	9,118	13,518	15,000	1,482
Property (Equipment & Furnishings)			120,000	120,000
Total Vehicle Operation Services	<u>63,605</u>	<u>83,617</u>	<u>210,000</u>	<u>126,383</u>
Total Expenditures and Transfers	<u>3,027,983</u>	<u>3,130,652</u>	<u>3,715,630</u>	<u>584,978</u>
Receipts Over (Under)				
Expenditures and Transfers	284,559	333,265		
Unencumbered Cash, Beginning	<u>1,044,777</u>	<u>1,329,336</u>		
Unencumbered Cash, Ending	<u>1,329,336</u>	<u>1,662,601</u>		

Vocational Education Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended June 30, 2014

(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

			Current Year	
		Prior Year Actual	Current Year Actual	Variance Favorable (Unfavor)
			Budget	
Cash Receipts				
Revenue from State Sources				
State Financial Aid	\$	21,000	42,000	42,000
Revenue from Federal Sources				
Passed Through State of Kansas		17,206	18,192	18,192
Operating Transfers				
Transfer from General Fund		268,977	378,389	(378,389)
Transfer from Supplemental General Fund			291,521	291,521
Total Operating Transfers		268,977	291,521	(86,868)
Total Cash Receipts		307,183	378,389	(26,676)
Expenditures and Transfers				
Instruction				
Certified Salaries		203,165	200,856	215,000 14,144
Group Insurance		22,615	23,309	28,000 4,691
Social Security Contributions		14,339	14,422	20,000 5,578
Other Employee Benefits		787	179	1,000 821
Purchased Professional and Technical Services		36,733	29,762	55,000 25,238
Other Professional Services			930	(930)
Other Purchased Services		1,615		
Other Miscellaneous Purchased Services		3,530	915	10,000 9,085
Supplies and Materials			277	(277)
General Supplies and Materials		13,219	7,506	20,000 12,494
Property (Equipment & Furnishings)		9,217	29,207	50,000 20,793
Total Instruction		305,220	307,363	399,000 91,637
Support Services				
Purchased Professional and Technical Services			10,000	10,000
Support Services - Instructional Staff				
Purchased Professional and Technical Services		1,867	1,824	(1,824)
Support Services - School Administration				
Certified Salaries		96		
Budget Credit Adjustment			18,192	18,192
Total Expenditures and Transfers		307,183	309,187	427,192 118,005
Receipts Over (Under)				
Expenditures and Transfers			42,526	
Unencumbered Cash, Beginning		30,611	30,743	
Prior Year Encumbrances Cancelled		132	102	
Unencumbered Cash, Ending		30,743	73,371	

Gifts and Grants Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended June 30, 2014

(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

		Current Year		
		Prior Year Actual	Current Year Actual	Budget
				Variance Favorable (Unfavor)
Cash Receipts				
Revenue from Local Sources				
Donations	\$		400	10,000
Total Cash Receipts			400	10,000
Expenditures and Transfers				
Instruction				
Supplies and Materials		117	959	(959)
General Supplies and Materials				10,965
Total Expenditures and Transfers		117	959	10,965
Receipts Over (Under)				
Expenditures and Transfers	(117)	(559)	
Unencumbered Cash, Beginning		2,082	1,965	
Prior Year Encumbrances Cancelled			900	
Unencumbered Cash, Ending		1,965	2,306	

Unified School District No. 413
KPERs Special Retirement Contribution Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

Schedule 2
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For the Year Ended June 30, 2014
(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts				
Revenue from State Sources				
Other State Aid	\$ 871,160	986,275	1,054,106	(67,831)
Total Cash Receipts	<u>871,160</u>	<u>986,275</u>	<u>1,054,106</u>	<u>(67,831)</u>
Expenditures and Transfers				
Instruction				
Employee Benefits	<u>597,950</u>	<u>673,136</u>	<u>706,412</u>	<u>33,276</u>
Support Services - Students				
Employee Benefits	<u>38,953</u>	<u>47,817</u>	<u>49,362</u>	<u>1,545</u>
Support Services - Instructional Staff				
Employee Benefits	<u>41,910</u>	<u>46,547</u>	<u>57,708</u>	<u>11,161</u>
Support Services - General Administration				
Employee Benefits	<u>22,141</u>	<u>24,513</u>	<u>26,700</u>	<u>2,187</u>
Support Services - School Administration				
Employee Benefits	<u>69,483</u>	<u>79,798</u>	<u>84,317</u>	<u>4,519</u>
Fiscal Services				
Employee Benefits		<u>5,386</u>		(5,386)
Support Services - Plant Operation and Maintenance				
Employee Benefits	<u>46,286</u>	<u>50,611</u>	<u>57,584</u>	<u>6,973</u>
Student Transportation Services				
Employee Benefits		<u>18,448</u>		(18,448)
Vehicle Operation Services				
Employee Benefits	<u>13,891</u>		<u>22,904</u>	<u>22,904</u>
Support Services - Business				
Employee Benefits	<u>6,263</u>		<u>5,068</u>	<u>5,068</u>
Food Service Operations				
Employee Benefits	<u>34,283</u>	<u>40,019</u>	<u>44,051</u>	<u>4,032</u>
Total Expenditures and Transfers	<u>871,160</u>	<u>986,275</u>	<u>1,054,106</u>	<u>67,831</u>
Receipts Over (Under)				
Expenditures and Transfers				
Unencumbered Cash, Beginning				
Unencumbered Cash, Ending				

Unified School District No. 413
Contingency Reserve Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
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For the Year Ended June 30, 2014

(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Operating Transfers		
Transfer from General Fund	\$	500,000
Total Cash Receipts		500,000
Expenditures and Transfers		
Instruction		
Certified Salaries	21,890	12,866
Support Services - School Administration		
Certified Salaries	6,290	6,290
Total Expenditures and Transfers	28,180	19,156
Receipts Over (Under)		
Expenditures and Transfers	(28,180)	480,844
Unencumbered Cash, Beginning	1,270,034	1,270,033
Prior Year Encumbrances Cancelled	28,179	
Unencumbered Cash, Ending	1,270,033	1,750,877

Unified School District No. 413
Textbook & Student Material Revolving Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
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For the Year Ended June 30, 2014

(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Local Sources		
User Charges and Fines	\$ 46,258	37,506
Total Cash Receipts	<u>46,258</u>	<u>37,506</u>
Expenditures and Transfers		
Instruction		
Textbooks	49,398	10,039
Total Expenditures and Transfers	<u>49,398</u>	<u>10,039</u>
Receipts Over (Under)		
Expenditures and Transfers	(3,140)	27,467
Unencumbered Cash, Beginning	276,495	273,355
Prior Year Encumbrances Cancelled		6,111
Unencumbered Cash, Ending	<u><u>273,355</u></u>	<u><u>306,933</u></u>

Unified School District No. 413
Recreation Commission Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

Schedule 2
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For the Year Ended June 30, 2014
(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts				
Revenue from Local Sources				
Ad Valorem Taxes	\$ 277,469	294,331	287,066	7,265
Delinquent Taxes	5,288	6,591	4,295	2,296
Total Revenue from Local Sources	<u>282,757</u>	<u>300,922</u>	<u>291,361</u>	<u>9,561</u>
Revenue from County Sources				
Motor Vehicle Tax	30,479	28,579	29,229	(650)
Recreational Vehicle Tax	281	272	265	7
Total Revenue from County Sources	<u>30,760</u>	<u>28,851</u>	<u>29,494</u>	<u>(643)</u>
Total Cash Receipts	<u>313,517</u>	<u>329,773</u>	<u>320,855</u>	<u>8,918</u>
Expenditures and Transfers				
Community Services Operations				
Other	284,511	420,500	420,500	
Total Expenditures and Transfers	<u>284,511</u>	<u>420,500</u>	<u>420,500</u>	
Receipts Over (Under)				
Expenditures and Transfers	29,006	(90,727)		
Unencumbered Cash, Beginning	<u>81,920</u>	<u>110,926</u>		
Unencumbered Cash, Ending	<u>110,926</u>	<u>20,199</u>		

Unified School District No. 413
Rec Comm Emp Benf & Spec Liab Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

Schedule 2
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For the Year Ended June 30, 2014
(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

	Prior Year Actual	Current Year		
		Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts				
Revenue from Local Sources				
Ad Valorem Taxes	\$ 17,220	3,677	19,791	(16,114)
Delinquent Taxes	1,238	1,134	259	875
Total Revenue from Local Sources	18,458	4,811	20,050	(15,239)
Revenue from County Sources				
Motor Vehicle Tax	8,842	2,872	3,036	(164)
Recreational Vehicle Tax	76	26	28	(2)
Total Revenue from County Sources	8,918	2,898	3,064	(166)
Total Cash Receipts	27,376	7,709	23,114	(15,405)
Expenditures and Transfers				
Community Services Operations				
Other	25,000	15,777	30,000	14,223
Total Expenditures and Transfers	25,000	15,777	30,000	14,223
Receipts Over (Under)				
Expenditures and Transfers	2,376	(8,068)		
Unencumbered Cash, Beginning	5,693	8,069		
Unencumbered Cash, Ending	8,069	1		

Unified School District No. 413
Rural Education Achievement Program Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
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For the Year Ended June 30, 2014
(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Federal Sources		
Passed Through State of Kansas	\$	29,334
Total Cash Receipts		29,334
Expenditures and Transfers		
Instruction		
Certified Salaries		16,775
Other Employee Benefits		1,243
Other Purchased Services		7,998
Supplies and Materials		1,211
General Supplies and Materials		2,107
Total Expenditures and Transfers		29,334
Receipts Over (Under)		
Expenditures and Transfers		
Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		

Unified School District No. 413
Low Income ESEA (Title I) Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
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For the Year Ended June 30, 2014

(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Federal Sources		
Passed Through State of Kansas	\$ 731,668	512,164
Total Cash Receipts	<u>731,668</u>	<u>512,164</u>
Expenditures and Transfers		
Instruction		
Certified Salaries	283,882	293,466
Non-Certified Salaries	122,193	105,853
Employee Benefits		49,359
Social Security Contributions		7,083
Other Employee Benefits	88,656	30,410
Purchased Professional and Technical Services	23,183	
Other Purchased Services	10,809	(32)
Supplies and Materials	27,701	4,319
Total Instruction	<u>556,424</u>	<u>490,458</u>
Support Services		
Other Purchased Services		13,974
Support Services - Students		
Purchased Professional and Technical Services	37	
Other Purchased Services	419	
Supplies and Materials	5,085	7,821
Total Support Services - Students	<u>5,541</u>	<u>7,821</u>
Total Expenditures and Transfers	<u>561,965</u>	<u>512,253</u>
Receipts Over (Under)		
Expenditures and Transfers	169,703	(89)
Unencumbered Cash, Beginning	(169,763)	
Prior Year Encumbrances Cancelled	<u>60</u>	<u>89</u>
Unencumbered Cash, Ending	<u><u> </u></u>	<u><u> </u></u>

Unified School District No. 413
Improving Teacher Quality (Title II-A) Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
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For the Year Ended June 30, 2014

(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Federal Sources		
Passed Through State of Kansas	\$ 92,383	88,337
Total Cash Receipts	<u>92,383</u>	<u>88,337</u>
Expenditures and Transfers		
Instruction		
Certified Salaries	60,214	52,731
Other Employee Benefits	8,977	6,275
Purchased Professional and Technical Services		21,976
Other Purchased Services	19,752	779
Supplies and Materials	4,485	1,820
Total Instruction	<u>93,428</u>	<u>83,581</u>
Support Services - Instructional Staff		
Supplies and Materials		3,918
Total Expenditures and Transfers	<u>93,428</u>	<u>87,499</u>
Receipts Over (Under)		
Expenditures and Transfers	(1,045)	838
Unencumbered Cash, Beginning		(1,045)
Prior Year Encumbrances Cancelled		<u>207</u>
Unencumbered Cash, Ending	<u>(1,045)</u>	<u></u>

Unified School District No. 413
Jump Start Program Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
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For the Year Ended June 30, 2014

(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Federal Sources		
Direct From Federal Government	\$ 15,000	15,000
Total Cash Receipts	<u>15,000</u>	<u>15,000</u>
Expenditures and Transfers		
Instruction		
Certified Salaries		2,700
Non-Certified Salaries		1,296
Social Security Contributions		412
Other Employee Benefits		6
General Supplies and Materials		266
Total Instruction		<u>4,680</u>
Support Services - General Administration		
Certified Salaries		1,500
Student Transportation Services		
Non-Certified Salaries		1,958
Social Security Contributions		150
Other Employee Benefits		2
Total Student Transportation Services		<u>2,110</u>
Total Expenditures and Transfers		<u>8,290</u>
Receipts Over (Under)		
Expenditures and Transfers	15,000	6,710
Unencumbered Cash, Beginning		15,000
Unencumbered Cash, Ending	<u>15,000</u>	<u>21,710</u>

Unified School District No. 413
IDL Services Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
Page 25 of 31

For the Year Ended June 30, 2014

(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Federal Sources		
Passed Through State of Kansas	\$ 6,000	6,000
Total Cash Receipts	<u>6,000</u>	<u>6,000</u>
Expenditures and Transfers		
Support Services		
Certified Salaries	4,800	4,800
Support Services - Students		
Other Employee Benefits	375	368
Total Expenditures and Transfers	<u>5,175</u>	<u>5,168</u>
Receipts Over (Under)		
Expenditures and Transfers	825	832
Unencumbered Cash, Beginning	838	1,663
Unencumbered Cash, Ending	<u><u>1,663</u></u>	<u><u>2,495</u></u>

Unified School District No. 413
Title II Math and Science Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
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For the Year Ended June 30, 2014

(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Federal Sources		
Passed Through State of Kansas	\$ 48,707	
Total Cash Receipts	<u>48,707</u>	
Expenditures and Transfers		
Instruction		
Other Employee Benefits	19	
Support Services - Students		
Supplies and Materials	198	
Total Expenditures and Transfers	<u>217</u>	
Receipts Over (Under)		
Expenditures and Transfers	48,490	
Unencumbered Cash, Beginning	(48,490)	
Unencumbered Cash, Ending	<u><u> </u></u>	<u><u> </u></u>

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended June 30, 2014

(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts					
Revenue from Local Sources					
Ad Valorem Taxes	\$	1,466,900	1,415,159	1,380,473	34,686
Delinquent Taxes		21,863	31,264	22,645	8,619
Earnings on Investments		5,874	2,601		2,601
Total Revenue from Local Sources		<u>1,494,637</u>	<u>1,449,024</u>	<u>1,403,118</u>	<u>45,906</u>
Revenue from County Sources					
Motor Vehicle Tax		142,477	158,905	163,155	(4,250)
Recreational Vehicle Tax		1,352	1,506	1,476	30
Total Revenue from County Sources		<u>143,829</u>	<u>160,411</u>	<u>164,631</u>	<u>(4,220)</u>
Revenue from State Sources					
State Financial Aid		991,303	877,612	877,612	
Other Sources					
Accrued Interest		11,808			
Total Cash Receipts		<u>2,641,577</u>	<u>2,487,047</u>	<u>2,445,361</u>	<u>41,686</u>
Expenditures and Transfers					
Debt Service					
Interest (Coupons)		2,015,356	2,001,925	2,001,925	
Commission and Postage			270	300	30
Redemption of Principal		290,000	370,000	370,000	
Total Expenditures and Transfers		<u>2,305,356</u>	<u>2,372,195</u>	<u>2,372,225</u>	<u>30</u>
Receipts Over (Under)					
Expenditures and Transfers		336,221	114,852		
Unencumbered Cash, Beginning		<u>696,419</u>	<u>1,032,640</u>		
Unencumbered Cash, Ending		<u>1,032,640</u>	<u>1,147,492</u>		

Unified School District No. 413
School Building Remodeling Project Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
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For the Year Ended June 30, 2014
(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	\$	
Expenditures and Transfers		
Instruction		
General Supplies and Materials	48,658	
Facilities Acquisition and Construction Services		
Purchased Property Services	1,817	
Total Expenditures and Transfers	50,475	
Receipts Over (Under)		
Expenditures and Transfers	(50,475)	
Unencumbered Cash, Beginning	50,475	
Unencumbered Cash, Ending		

Unified School District No. 413
School Building Capital Project Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
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For the Year Ended June 30, 2014
(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	\$	
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers		
Unencumbered Cash, Beginning	1,905,102	1,905,102
Unencumbered Cash, Ending	<u>1,905,102</u>	<u>1,905,102</u>

Unified School District No. 413
School Nurse - Needy Family Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
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For the Year Ended June 30, 2014
(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Local Sources		
Other Revenue From Local Sources	\$ 2,138	865
Total Cash Receipts	<u>2,138</u>	<u>865</u>
Expenditures and Transfers		
Support Services - Students		
Supplies and Materials	<u>2,339</u>	<u>2,502</u>
Total Expenditures and Transfers	<u>2,339</u>	<u>2,502</u>
Receipts Over (Under)		
Expenditures and Transfers	(201)	(1,637)
Unencumbered Cash, Beginning	<u>4,701</u>	<u>4,500</u>
Unencumbered Cash, Ending	<u><u>4,500</u></u>	<u><u>2,863</u></u>

Unified School District No. 413
Chanute, Kansas
Fiduciary Funds
Statement of Cash Receipts and Disbursements
For the Year Ended June 30, 2014

Schedule 3

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
Student Organization Funds:				
Junior High:				
Band Club	\$ 415	3,186	3,253	348
Circus of the Kids	5,571	1,500		7,071
Journalism	213	6,931	6,387	757
Library	486	29		515
Office	42	509	481	70
Recycling Club	68			68
Special Ed Club	68	15	58	25
Student Council	135	3,158	2,917	376
Students	3,964	38,965	37,866	5,063
Teacher's Fund	129	770	875	24
Boosters	2,410	5,651	3,697	4,364
High School:				
Art	5			5
At Risk	216		131	85
Band	52	336	353	35
Chess Club	758	193	641	310
Chess Scholarship	100			100
Chorus	135	1,533	1,479	189
Class of 13	73			73
Class of 14	208		200	8
Class of 15		6,106	5,853	253
Debate	1,083	927	645	1,365
Drama	2,540	2,921	2,380	3,081
FBLA	7,723	15,754	19,477	4,000
FCA	311			311
FCLAA	138	2,448	1,832	754
French Club	3,058	144	124	3,078
History Club	105			105
Juan Hidalgo	1,055	2,060	500	2,615
KFEA	2,514	4,492	6,000	1,006
KMSE	124			124
Leadership - Student Govt.	1,844	24,626	23,362	3,108
Library	147	38		185
Lost Textbooks	16	261		277
Newspaper	1,853	1,380	142	3,091
NHS	417	510	141	786
Office Scholarship	523		500	23
Scholars Bowl	74	1,065	640	499
TSA	754	5,450	5,702	502
Spanish Club	2,282	185	105	2,362
Special Education	561	102	201	462
Spirit Squad	1,471	6,010	6,486	995
Student Planner - Agenda	1,530	1,133	2,481	182
Weight Lifting	322			322
Total Student Organizations	<u>45,493</u>	<u>138,388</u>	<u>134,909</u>	<u>48,972</u>
Arbitrage Reserve	<u>98,346</u>			<u>98,346</u>
Sales Tax	<u>1,027</u>	<u>12,994</u>	<u>13,489</u>	<u>532</u>
Other Fiduciary Funds	<u>920</u>	<u>170,232</u>	<u>170,249</u>	<u>903</u>

See accompanying notes to financial statements.

Unified School District No. 413
Chanute, Kansas
District Activity Funds
Statement of Cash Receipts, Expenditures and Unencumbered Cash
For the Year Ended June 30, 2014

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Expenditures</u>	<u>Ending Cash Balance</u>
<u>Gate Receipts:</u>				
Junior High:				
Athletics	\$ 2,122	7,868	7,465	2,525
High School:				
Athletics	<u>18,721</u>	<u>106,993</u>	<u>98,205</u>	<u>27,509</u>
Subtotal Gate Receipts	<u>20,843</u>	<u>114,861</u>	<u>105,670</u>	<u>30,034</u>
<u>Special Projects:</u>				
Junior High:				
F&CS	24	952	952	24
Interest	(8)	242	242	(8)
Tobacco Media Grant	391			391
Principal's Pay Day	721	4,205	4,265	661
High School:				
Year Book	1,170	17,896	16,533	2,533
Concessions and Vending	<u>616</u>	<u>1,820</u>	<u>943</u>	<u>1,493</u>
Subtotal Special Projects	<u>2,914</u>	<u>25,115</u>	<u>22,935</u>	<u>5,094</u>
Total District Activity Funds	<u><u>23,757</u></u>	<u><u>139,976</u></u>	<u><u>128,605</u></u>	<u><u>35,128</u></u>

Unified School District No. 413
Chanute, Kansas
Reconciliation of Expenditures
For the Year Ended June 30, 2014

Total Expenditures per Schedule 1	\$ 28,574,202
Plus Non Budgeted Funds:	
Contingency Reserve	19,156
Textbook & Student Material Revolving	10,039
Fund for Improvement of Education	8,290
Low Income ESES Title I Grant	512,253
Improving Teacher Quality Grant	87,499
IDL Services	5,168
Innovative Educ Prog Strategies Title V	29,334
Gate Receipts	105,670
Special Projects	22,935
School Nurse and Other	<u>2,502</u>
Total Expenditures per Summary Statement	<u><u>29,377,048</u></u>

**Report on Internal Control Over Financial Reporting and on Compliance and
Other Matters Based on an Audit of Financial Statements Performed in Accordance
With Government Auditing Standards**

Board of Education
Unified School District No. 413
Chanute, Kansas

We have audited the statutory basis financial statements of Unified School District No. 413 as of and for the year ended June 30, 2014, and have issued our report thereon dated December 2, 2014. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Unified School District No. 413's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the statutory basis financial statements, but not for the purpose of expressing an opinion on the effectiveness of Unified School District No. 413's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of Unified School District No. 413's internal control over financial reporting.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the School's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses.

We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Unified School District No. 413's statutory basis financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion.

The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of management, Board of Education, others within the School, and Kansas Department of Education and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully Submitted,

Schlatterbeck and Burns, LLC

December 2, 2014

**Report on Compliance With Requirements Applicable to Each Major
Program and on Internal Control Over Compliance in Accordance
With OMB Circular A-133**

Board of Education
Unified School District No. 413
Chanute, Kansas

Compliance

We have audited the compliance of Unified School District No. 413 with the types of compliance requirements described in the OMB *Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 2014. Unified School District No. 413's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of Unified School District No. 413's management. Our responsibility is to express an opinion on Unified School District No. 413's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Unified School District No. 413's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of Unified School District No. 413's compliance with those requirements.

In our opinion, Unified School District No. 413 complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2014.

Internal Control Over Compliance

The management of Unified School District No. 413 is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered Unified School District No. 413's internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the School's internal control over compliance.

A *control deficiency* in an School's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the School's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the School's internal control.

A *material weakness* is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the School's internal control.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of management, Board of Education, others within the School, Kansas Department of Education, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully Submitted,

Schlatterbeck and Burns, LLC

December 2, 2014

Unified School District No. 413
Chanute, Kansas
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year ended June 30, 2014

A. SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unqualified opinion on the statutory basis financial statement of Unified School District No. 413 .
2. No reportable conditions were disclosed during the audit of the financial statements
3. No instances of noncompliance material to the financial statements of Unified School District No. 413 were disclosed during the audit.
4. No reportable conditions relating to the audit of the major federal award programs are reported.
5. The auditor's report on compliance for the major federal award programs for Unified School District No. 413 expresses an unqualified opinion.
6. No audit findings relative to the major federal award programs for Unified School District No. 413 are reported.
7. The programs tested as major programs included:

10.553/.560 National Lunch Program Cluster
8. The threshold for distinguishing Types A and B programs was \$300,000.
9. Unified School District No. 413 was determined to be a low-risk auditee.

B. FINDINGS-FINANCIAL STATEMENTS AUDIT

(None Reported)

C. FEDERAL AWARD FINDINGS and QUESTIONED COSTS

(None Reported)

Unified School District No. 413
Chanute, Kansas
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2014

Federal Grantor/Pass-through <u>Grantor/Program Title</u>	Federal CFDA <u>Number</u>	Federal <u>Expenditures</u>
U.S. Department of Agriculture		
Passed through State Department of Education		
Child Nutrition Cluster:		
School Breakfast Program	10.553	187,051 (1)
National School Lunch Program	10.555	613,482 (1)
Special Milk	10.556	1,668 (1)
Summer Food Service Program	10.559	10,839 (1)
Federal School Food Service	10.560	1,000 (1)
Fresh Fruits & Vegetables Program	10.582	40,484 (1)
Total U.S. Department of Agriculture		<u>854,524</u>
U.S. Department of Education		
Passed through State Department of Education		
ESEA Title I	84.010	512,253
Vocational Education - Secondary Improvement	84.048	18,192
Improving Teacher Quality (Title II-A)	84.367	87,499
Rural Education Achievement Program (Title VI-B)	84.358	29,334
Youth Risk Behavior Survey	93.938	260
Total U.S. Department of Education		<u>647,538</u>
Total Expenditures of Federal Awards		<u><u>1,502,062</u></u>

(1) This cluster of programs was audited as a major program.

(2) The School District follows a regulatory basis of accounting in preparing this schedule.

This basis is consistent with the method used in the preparation of the School District's financial statements.